

FISCAL NOTE

SB 178 - HB 554

March 17, 1997

SUMMARY OF BILL: Requires the Commissioner of Revenue to waive enforcement and collection of any tax imposed on any act that is the basis for a criminal citation if the taxpayer is found not guilty.

ESTIMATED FISCAL IMPACT:

**Decrease State Revenues - Exceeds \$300,000/Highway Fund
Exceeds \$100,000/General Fund**

Assumes that:

- overweight assessments could not be collected by the Department of Safety in cases where a court dismisses a criminal citation against a truck driver or company, or finds such driver or company not guilty, but where it is not proven to the Department's satisfaction that the overweight violation did not occur.
- FY96-97 overweight collections of \$2,500,000. Such collections are apportioned 80% to the Highway Fund and 20% to the General Fund.
- the Department of Revenue could not collect the original tax owed on any fraud or other criminal case in which a citation is issued and the defendant is found not guilty. Currently, the Department collects the original tax owed in such a case.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director